APPENDIX

EXHIBIT 18

-

11/28/2007 10:37 IFAX

→ Kim

Ø 001/001

11/28/2007 10:28 FAX 15167388225

RABINOWITZ&GALINA.ESQ

Ø 001/001

Rabinowitz & Galina

Attorneys at Law 94 Willis Avenue Mineola, New York 11501 (516) 739-8222 Fax (516) 739-8225

Michael M. Rebinowitz Michael R. Galina Gayle A. Rosen Michael P. Clampilia

November 27, 2007

VIA UPS OVERNIGHT
Joseph S. Kaming, Esq.
Kaming and Kaming
156 East 65th Street
New York, New York 10021

Re: Local 46 v. US Rebar

Dear Mr. Kaming:

Enclosed herein please find escrow check in the amount of One Hundred Two Thousand Three Hundred One Dollars and Fifty Six Cents (\$ 102,301.56) representing the final payment due and owing pursuant to the Stipulation of Settlement in this matter. You are to hold these monies in escrow pending our receipt of your clients original Release as set forth in Paragraph 1B of the Stipulation of Settlement. Upon receipt of your clients release we will forward our clients release to your office.

Thank you for your assistance herein.

	Very truly yours,
HABINOWITZ & GALINA ATTORNEY TRUST ACCOUNT	1556
From the control of t	
94 WILLIG AVENUE MINEOLA MY M 501-2011	
PAY	DAYE 11 71 171
ORDER OF AMOUNT OF THE ORDER	
	\$ (0) 301.76-1
We Higher I'm without That thinks I'm	76
A STATE BANK	DOLLARS LD
Towns and the second se	
	2007/51/51
Market State of the State of th	The state of the s
	the time was the room of the way that the time to the time to the time to the time the time to the tim

ATTORNEYS AT LAW 156 EAST 65TH STREET NEW YORK, N.Y. 10065

(212) 535-0245

July 14, 2008

VIA FACSIMILE and REGULAR MAIL

James O. Druker, Esq. Kase & Druker, Esq. 1325 Franklin Avenue Suite 225 Garden City, NY 11530

Michael M. Rabinowitz, Esq. Rabinowitz & Galina, Esqs. 94 Willis Avenue Mineola, NY 11501

Re: Local 46 Metallic Lathers Union, et al. v. United States Rebar, Inc. CV-05-2356 (CBA)

Gentlemen:

In accordance with my letter to Mr. Rabinowitz dated December 5, 2007, this is to advise you that I intend to transfer, on July 16, 2008, the \$102,301.56 currently being held in my escrow account to the account of the Local 46 Funds. Mr. Weinstein has informed me that Mr. Druker is aware of this anticipated transfer and has consented thereto on behalf of both Mr. Doherty and US Rebar. Once the transfer is completed, we will arrange to have the release associated with the settlement agreement in CV-05-2356 (CBA) executed by Messrs. Ledwith and D'Amico and will forward the same to Mr. Rabinowitz. This will not take place at least until sometime next week as both Messrs. Ledwith and D'Amico are out of the office this week.

If you have any questions, or there is any objection whatsoever to the anticipated transfer, please notify me immediately in writing. Thank you for your attention to this matter.

Very truly yours

IOSEPHS KAMING

JSK:jm

cc: Andrew J. Weinstein, Esq. Richard Markowitz, Esq.